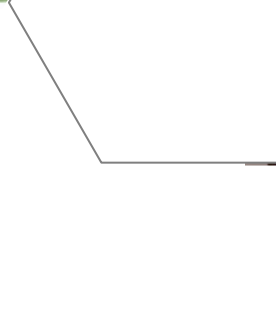


annualreport

KERNOW POSITIVE SUPPORT

2010/11



Registered Charity No. 1104947

Annual Report Report & Accounts

1st Apr 2010 – 31st Mar 2011

Bankers

Lloyds TSB Bank plc
Wadebridge Branch
P. O. Box 1000
BX1 1LT

Solicitors

Peters Langsford Davies
Westgate
Launceston
Cornwall
PL15 9AD

Book-keeper

Patricia McCartney

Kernow Positive Support

P.O. Box 85
Bodmin PL31 1ZN

Main Office: 01872 262221
Help line: 01208 264866
Fax: 01208 77950
Email: office@kpsdirect.com
Website: www.kpsdirect.com

CORNWALL'S BEST OPTION

KERNOW POSITIVE SUPPORT

Objects

1) THE RELIEF OF SICKNESS AND DISTRESS OF PERSONS AFFECTED BY HIV/AIDS AND THEIR FAMILIES AND CARERS BY THE PROVISION OF ADVICE, INFORMATION, CARE SUPPORT AND COUNSELLING SERVICES. 2) THE PROVISION OF EDUCATION AND TRAINING TO MEMBERS OF THE PUBLIC IN THE NEEDS OF PERSONS LIVING WITH HIV/AIDS, AND IN THE BETTER UNDERSTANDING WITH A VIEW TO PROMOTING A BETTER UNDERSTANDING OF THE DISEASE.

Governing Document

DECLARATION OF TRUST 27th NOVEMBER 2003, AS AMENDED BY SUPPLEMENTAL DEED DATED 2nd JULY 2004.

Annual Report & Accounts 2010/11

1st April 2010 – 31st March 2011

First Trustee:

(position currently held)

David N. Solly (Chair)

Established:

27th November 2003

Other Trustees:

Max Rowse-De Franco
Robert Hodgkins
Sarah Rowse-De Franco
Susan Brown

Appointed:

21st January 2004
3rd April 2004
21st January 2008
4th February 2008

KPS is a Registered Charity:
Charity No. 1104947

kernowpositivesupport

OUR AIMS & OBJECTIVES

- to benefit all those in our community that are infected/affected by HIV.
- to give service users living in Cornwall an HIV support structure.
- to provide a national resource and place for respite and retreat.
- to reduce social isolation experienced by those living with HIV due to the associated stigma.
- to provide a safe, confidential and empathetic environment.
- to reduce emotional and mental hardship experienced by those living with HIV.
- to enable people with HIV to make informed choices about their lives.
- to raise awareness to all those in our community about HIV related issues.

WE AIM TO DO THIS BY

- Providing a telephone help line open 5 days a week. Providing a support and information resource on services available.
- Providing housing and welfare rights and advocacy.
- Raising awareness of issues related to being HIV-positive within the local community, challenging inequality and discrimination.
- Providing a Web based information resource on services available.
- Providing training opportunities for service users, volunteers and statutory/voluntary agency professionals.
- Provide cost-effective retreat and peer support opportunities in a safe and confidential environment.
- Providing training opportunities for statutory/voluntary agency professionals.
- To further develop drop-in facilities and support groups based within the surrounding area for those infected/affected by HIV. Providing information, benefits advice, advocacy and peer support.
- To further develop complementary therapies and counselling services provided by trained and qualified professionals.
- To further develop a resource library for the use of service users and visitors to any future facility.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Kernow Positive Support (KPS) trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting policies for the year.

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DAVID SOLLY

CHAIR – FOUNDING TRUSTEE



Annual Statement

This financial Statement for the period 1st April 2010 to 31st March 2011 covers the financial activities of Kernow Positive Support (KPS). For 2010/11 KPS secured and received an increase on our previous core-funding from Cornwall Council and the Cornwall Primary Care Trust. Our housing related support from Cornwall Supporting People is also secured until the year end.

KPS was also invited to sit on the planning committee with chief executives from the Cornwall Primary Care Trust at the planning stages of the new Sexual Health Centre 'The Hub' at the Royal Cornwall Hospital. The Hub opened in May 2010, and we now also have an office within the new HIV suite 'Piran Room' adjacent to the patient waiting room situated on the lower ground floor.

This year also sees the grant of £270,000 awarded from the central government HIV AIDS support capital grant scheme via Cornwall Council in November 2009 for the refurbishment work to KPS Trebullom; the 3 year development project to bring HIV specialist respite and retreat at the Grade 2 listed farmhouse that commenced April 2010. KPS was also awarded a small grant of £5,000 from Gilead Pharmaceuticals towards our running costs, with a further and the subsequent award of £40,000 for the year commencing 1st April 2010/11 for our Crisis Accommodation Service (CAS) from the HIV AIDS support capital grant scheme. Refurbishment work to KPS Trebullom was completed in April 2011 and we subsequently opened on 18th April 2011.

KPS is proud to announce that the KPS Trebullom refurbishment came under budget. We have had confirmation from Cornwall Council that the under-spend can be used towards running costs for KPS Trebullom. Along with the funding awarded to us for CAS, this has given the project an initial kick-start.

The KPS Trebullom project is overseen by the KPS Board of Trustees and the newly appointed KPS Trebullom Advisory Board that comprises of representatives of KPS trustees, staff and volunteers, Cornwall Council, Cornwall Health and the charity (*The Peredur Trust*) with whom we lease the property from. The refurbishment is now well underway, and we are officially opening this new exciting facility in April 2011.

David N. Solly (Chair, founding Trustee)

annualtrusteesreport

A REPORT FROM THE KPS BOARD OF TRUSTEES

In the six years Kernow Positive Support (**KPS**) has served the local community, the organisation is still committed to improving its management and service and become a model of good practice and centre of excellence within the HIV sector nationally. This Annual Report sets out our achievements and initiatives for the period ending 31st March 2011. The accounts have been prepared on the receipts and payments basis in accordance with the SORP. The accounts comply with the Charities Act and the charity's governing document.

Organisation KPS is a registered charity and is headed by a board of trustees, consisting of Chair and other members. Their specific duties are for the day-to-day administration of the charity. The charity is run on a self-help philosophy and was formally constituted on 21st January 2004.

Trustees 20010/11 The KPS trustees are listed on page 2, including the dates of their establishment, appointments and positions held. There must be at least three trustees. Trustees are appointed for a term of 10 years by a resolution of the trustees passed at a special meeting called under clause 15 of the KPS Declaration of Trust. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must keep a record of the name and address and the dates of appointment, re-appointment and retirement of each trustee.

Funding KPS is dependent on local authority funding, and is funded by various statutory agencies within Cornwall and other charitable trusts and contributors. KPS funds are also generated through a variety of donations, fundraising and special events.

KPS Quality Standards, Policies & Grant Making KPS has a comprehensive range of quality standards and policies, which are documented and subject to regular review and improvement. The trustees are confident that KPS will continue to meet the challenges of the future and provide its service users with a professional and cost-effective service provision.

Reserves Policy The KPS trustees believe that the minimum level of EOR should be the equivalent of six months' operating costs calculated and reviewed annually, and believe that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position, and its need to maintain and develop its charitable activities. Efforts to build it up will continue in line with the policy.

Review of Major Risks The KPS Trustees, where practical, have reviewed, assessed and implemented systems to mitigate exposure to major risks.

.....
Trustee

Date: 30th January 2012

.....
Trustee

Date: 30th January 2012

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 MARCH 2011

	Notes	2011 Unrestricted funds £	2011 Restricted funds £	2011 Total £	Total last year £
Incoming resources					
Incoming resources from generated funds					
-Voluntary income	2	1,022	-	1,022	1,830
- Fundraising events		-	-	-	-
Incoming resources from charitable activities					
	3	16,000	340,952	356,952	89,331
Total incoming resources		17,022	340,952	357,974	91,161
Resources expended					
Cost of generating funds		1,910	7,641	9,551	4,858
Cost of activities for charitable objectives		6,298	72,525	78,823	49,144
Management and administration		9,598	32,495	42,093	39,941
Total resources expended		17,806	112,661	130,467	93,943
Net incoming/ (outgoing) resources before transfers		(784)	228,291	227,507	(2,782)
Net incoming/ (outgoing) resources		(784)	228,291	227,507	(2,782)
Total funds brought forward		11,894	13,582	25,476	28,528
Total funds carried forward		11,110	241,873	252,983	25,746

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BALANCE SHEET AS AT 31 MARCH 2011

	Notes	2011 £	2010 £
Fixed assets			
Tangible assets	5	169,990	1,070
Total fixed assets		169,990	1,070
Current assets			
Debtors	10	8,144	1,933
Cash at bank and in hand		128,010	25,028
Total current assets		136,154	26,961
Creditors: amounts falling due within one year	11	53,161	2,555
Net current assets		82,993	24,406
NET ASSETS		252,983	25,476
Income funds			
Unrestricted funds	13	11,110	11,894
Restricted funds	13	241,873	13,582
Total funds		252,983	25,476

Approved by the trustees on 30th January 2012 and signed on their behalf by

.....
Trustee

.....
Trustee

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2011

1. ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with the statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) and the Charities Act 1993 and applicable accounting standards. Last year the accounts were prepared on the receipts and payments basis and the brought forward figures and comparative figures have been amended to reflect change to accruals basis. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Unrestricted funds include designated funds where the trustees at their own discretion have created a fund for a specific purpose.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and the trustees are virtually certain they will receive the resources. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable and when the charity has unconditional entitlement.
- Incoming resources with related expenditure such as fundraising are reported gross in the SOFA.
- Income from charitable activities includes income received under contract or where entitlement to grant is recognised as earned as the related services are provided.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources include attributable VAT which cannot be recovered. Some expenditure is directly attributable to specific activities and has been included in those cost categories. Other costs which are attributable to more than one activity are apportioned across cost categories on a basis consistent with the use of the resources.

Grants to individuals are made for hardship reasons and are recognised in the year which they are made.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost, less estimated residual value, of tangible fixed assets over their expected lives by the straight line method at the following rates:

Leasehold improvements	Over term of lease 15 years
Equipment and furniture	20%
Computer equipment	33%

Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2011

2. VOLUNTARY INCOME

	2011 Unrestricted funds £	2011 Restricted funds £	Total for the year £	Total last year £
Donations	917	-	917	1,709
Other payments	105	-	105	-
KPS Publications	-	-	-	121
	1,022	-	1,022	1,830

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2011 Unrestricted funds £	2011 Restricted funds £	Total for the year £	Total last year £
Cornwall Primary Care Trust	16,000	-	16,000	9,560
Cornwall Council	-	16,000	16,000	15,840
Cornwall supporting people	-	34,094	34,094	37,301
Volunteering England	-	-	-	20,980
Lloyd TSB Foundation grant	-	20,000	20,000	-
Trebullom project – Cornwall Council	-	270,000	270,000	-
Trebullom project - Donations	-	358	358	-
Trebullom project – Gardening grant	-	500	500	-
Trebullom project - Gilead	-	-	-	5,000
Grant allocation	-	-	-	650
Total grants	16,000	340,952	356,952	89,331

A grant was received from the central government HIV AIDS support capital grant scheme via Cornwall Council towards the year end of £40,000 to fund the KPS Crisis Accommodation Service (CAS) at KPS Trebullom Respite Centre which opened April 2011. The grant income has been deferred to next year (*for use when the centre is open*) as shown in accruals (*note 11*).

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2011

4. RESOURCES EXPENDED

	Cost of generating funds	Cost of activities for charitable objectives	Management and administration	2011 total	Total last year
	£	£	£	£	£
Volunteer Travel etc	-	4,388	4,388	8,776	4,371
Counselling	-	2,812	-	2,812	2,863
Therapies	-	1,538	-	1,538	3,278
Training	-	363	363	726	502
Venue Hire (Peer Support)	-	-	-	-	360
Food & refreshments	-	527	-	527	551
Hardship grants	-	1,331	-	1,331	2,415
Telephone	1,347	1,348	1,348	4,043	4,163
Internet Resources	203	204	-	407	140
Client Travel	-	931	-	931	588
Respite and retreat	-	1,050	-	1,050	2,205
Women's group	-	652	-	652	126
Fundraising	289	-	-	289	-
Postage and resources	656	657	656	1,969	1,491
Publicity and printing	450	451	451	1,352	364
Newsletter -@KPS	-	360	-	360	1,676
Health Promotion/Advertising	1,179	1,179	1,179	3,537	1,185
Stationery and in-house printing	886	886	886	2,658	2,534
Utilities	-	5,894	417	6,311	293
Insurance	-	-	972	972	1,012
Independent Examination	-	-	1,200	1,200	546
Professional	-	-	-	-	2,320
Bookkeeping	-	-	1,636	1,636	1,011
New GUM Model Construction	-	-	-	-	639
Bank Charges	-	-	337	337	293
Special Needs Grants	-	3,243	-	3,243	2,439
Crusaid grants	-	100	-	100	1,140
Premises Rent	4,541	4,542	4,542	13,625	4,875
Repairs and Maintenance	-	-	248	248	425
Staff Salaries	-	21,095	21,094	42,189	43,638
Staff Travel	-	1,974	1,973	3,947	3,611
Sundry charges	-	-	403	403	92
VAT Repaid	-	-	-	-	2,073
Amortisation	-	7,850	-	7,850	-
Depreciation	-	15,448	-	15,448	724
	9,551	78,823	42,093	130,467	93,943

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2011

5. FIXED ASSETS

	Opening Balance	Additions	Disposals	Closing Balance
	£	£	£	£
COST				
Leasehold improvements -Trebullom	-	117,746	-	117,746
Equipment and furniture -Trebullom	-	73,620	-	73,620
Equipment and furniture	10,619	852	-	11,471
	10,619	192,218		202,837
DEPRECIATION				
Leasehold improvements - Trebullom	-	7,850	-	7,850
Equipment and furniture -Trebullom	-	14,724	-	14,724
Equipment and furniture	9,549	724	-	10,273
	9,549	23,298		32,847
NET BOOK VALUE				
Leasehold improvements	-			109,896
Equipment and furniture -Trebullom	-			58,896
Equipment and furniture	1,070			1,198
	1,070			169,990

All fixed assets are used in the furtherance of the charity's objects.

6. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2011	2010
	£	£
Depreciation	15,448	724
Independent Examination	1,200	546
Operating leases - premises	13,625	4,875

7. EMPLOYEES' REMUNERATION

Total remuneration (excluding employer's National Insurance contributions) for the year amounted to £38,839 (2010 - £39,583). Employer's National Insurance contributions for the year amount to £3,350 (2010 - £4,055). There were no pension costs in the year.

No employee earned £60,000p.a. or more.

There was an average of 2 paid staff during the year.

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2011

8. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration was paid or payable, directly or indirectly out of the funds of the charity, to any trustee or to any person or persons known to be connected with any of them.

Expenses totalling £ 3,651 (2010 - £3,802) were reimbursed to trustees during the year. These expenses were in respect of travel and client refreshment costs.

9. INDEMNITY INSURANCE

Funds belonging to the charity have been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of the trustees and officers of the charity, including relevant insurances for KPS Resource Centre premises and working in the community.

10. DEBTORS

	2011	2010
	£	£
Other debtors	144	183
Prepayments	8,000	1,750
	8,144	1,933

11. CREDITORS: amounts falling due within one year

	2011	2010
	£	£
Other creditors	5,188	1,474
Accruals	47,973	1,081
	53,161	2,555

12. FINANCIAL COMMITMENTS

At 31 March 2011 the charity had annual commitments under non-cancellable operating leases as follows:

	2011	2010
	£	£
Expiry date:		
2 – 5 years - Premises	4,875	4,875
Over 5 years - Premises	15,000	-

kernowpositivesupport

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2011

13. MOVEMENT IN FUNDS

	Fund balances brought forward	Incoming resources	Outgoing Resources	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted Funds					
Fund Names					
Cornwall County Council	3,943	16,000	15,095	-	4,848
Cornwall Supporting People	5,495	34,094	36,207	-	3,382
Gilead Grant – Trebullom	4,144	-	4,144	-	-
Cornwall Council (ASG Capital Grant) - Trebullom	-	270,000	41,991		228,009
KPS Trebullom - Other	-	858	858	-	-
Lloyds TSB foundation grant	-	20,000	14,366		5,634
Total restricted funds	13,582	340,952	112,661		241,873
Unrestricted funds					
Fund Names					
General Fund	11,894	17,022	17,806	-	11,110
Total unrestricted funds	11,894	17,020	17,806	-	11,110
Total Funds	25,476	357,974	93,527		252,983

Purpose of Restricted Funds

Cornwall County Council – AIDS Support Grant – SLA – Fund balance carried forward to 2011/12.

Cornwall Supporting People – Housing Related – Housing Related - Fund balance carried forward to 2011/12.

Gilead Grant – KPS Trebullom – A grant to develop and establish a National Respite, Retreat, HIV Awareness Training and Temporary, Crisis and Accommodation Service (Devon/Cornwall) Centre.

KPS Trebullom – Cornwall Council – A capital grant was received from Cornwall Council through the Department of Health HIV Capital Grant Scheme to acquire the leasehold property at Trebullom Farm, Altarnun, Cornwall to include refurbishment and making improvements and furnishing the property with furniture and equipment etc. KPS Trebullom is to provide Respite, Retreat, HIV Awareness Training and Temporary and Crisis Accommodation Solutions. Outgoing resources includes depreciation and amortisation of the improvements and fixtures and fittings (included in fixed assets – note 6) of £22,574. The balance will be reduced as the fixed assets are depreciated. Outgoing resources also includes other costs of £19,417 incurred at Trebullom while the centre was being refurbished.

KPS Trebullom – Other donations and grants – The development of KPS Trebullom.

Lloyds TSB Foundation grant – This grant was awarded for the employment of a full-time paid member of staff (*KPS Development Officer*) to develop Kernow Positive Support services for one year. Fund balance carried forward.

accountsfortheyear

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report on the accounts of the charity for the year ended 31 March 2011, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 41 of the 1993 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

on behalf of:

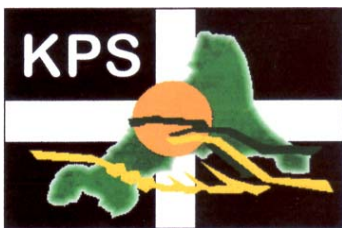
EDWIN SMITH
CHARTERED ACCOUNTANTS
32 Queens Road
Reading
RG1 4AU

Signed:.....

Date: 30th January 2012

Definitive Annual Report & Accounts

1st Apr 2010 – 31st Mar 2011



Kernow Positive Support
KPS Publications
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Website: www.kpsdirect.com

KPS is a Registered Charity:
Charity No. 1104947

Patrons: Sarah Ellen Macadam JP – The Late George Melly – The Late Bill Sloan